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8453-K

42A740-S22

Revenue Cabinet

KENTUCKY INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

► For calendar year January 1, 1998, through December 31, 1998.

1998

Use Kentucky label if correct. Otherwise print or type.	➤	Last name		First name (Joint or combined return, give both names and initials.)		Your Social Security number		
	L					B.		
	A							
	B	Mailing Address		Number and street or P.O. box		Apt. number		Spouse's Social Security number
	E							A.
	L							
	➤	City, town or post office		State	ZIP code		For Official Use Only	

PART I—Tax Return Information (Whole Dollars Only)

					A Spouse	B Taxpayer
1. Kentucky taxable income	740, line 12	740-S, line 12	740-EZ, line 3	1	.00	.00
2. Total tax liability	740, line 20	740-S, line 18	740-EZ, line 6	2		.00
3. Total Kentucky withholding	740, line 21a	740-S, line 19	740-EZ, line 7	3		.00
4. Total estimated payments	740, line 21b			4		.00
5. Refunded to you	740, line 30	740-S, line 23	740-EZ, line 11	5		.00
6. Amount you owe	740, line 33	740-S, line 26	740-EZ, line 12	6		.00

PART II—Direct Deposit of Refund (See Instructions)

7. Routing transit number (RTN)	<input type="text"/>	The first two numbers of the RTN must be 01 through 12 or 21 through 32.
8. Depositor account number (DAN)	<input type="text"/>	
9. Type of account:	<input type="checkbox"/> Savings <input type="checkbox"/> Checking	


PART III—Declaration of Taxpayer *(Sign only after Part I is completed.)*

- ☐ I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 7 through 9 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

- ☐ I do not want direct deposit of my refund or am not receiving a refund.

If I have filed a balance due return, I understand that if the Kentucky Revenue Cabinet does not receive my full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 1998 Kentucky income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the Kentucky Revenue Cabinet. I also consent to the Kentucky Revenue Cabinet sending my ERO and/or transmitter an acknowledgment of receipt or transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection.

			
▶ Your Signature (If joint or combined return, both must sign)	▶ Spouse's Signature	Telephone Number (daytime)	Date Signed

PART IV—Declaration and Signature of Electronic Return Originator and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453-K are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on this return. If Part II is completed, I declare that I have verified the taxpayer's proof of account and it agrees with the name shown on this form. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the

Kentucky Revenue Cabinet, and have followed all other requirements in Kentucky Publication KY-1345, Kentucky Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 1998). If I am also the paid preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have any knowledge.

Check ☐ if also paid preparer. Check ☐ if self-employed.

**ERO's
Use Only**

Use Only Firm's name (or yours if self-employed) and address	Signature	Date	Your Social Security number
			FEIN
			ZIP code

**Paid Preparer's
Use Only**

Check ☐ if self-employed.

Use Only Firm's name (or yours if self-employed) and address	Preparer's Signature	Date	Your Social Security number
			FEIN
			ZIP code

Mail to: Kentucky Revenue Cabinet, Electronic Filing, P.O. Box 518, Frankfort, KY 40602-0518.

Attach Copy of Forms W-2, W-2G and 1099-R Here

INSTRUCTIONS—FORM 8453-K

You must complete Kentucky Form 740, Form 740-S or Form 740-EZ before you complete Form 8453-K. You must also complete this form before signing it. Taxpayers, electronic return originators (EROs) and paid preparers must not sign the form before it has been completed.

Filing Form 8453-K—This form must be mailed by the ERO to the Kentucky Revenue Cabinet within one working day of receipt of the Kentucky acknowledgment for the electronic return. Do not mail Form 8453-K before receipt of the Kentucky acknowledgment. Failure to file the signature document may jeopardize the ERO's continuing participation in the electronic filing program.

Declaration Control Number (DCN)—The DCN, which is assigned by the ERO must be identical on the federal electronic return, the federal Form 8453 and the Kentucky Form 8453-K.

Name, Address, Social Security Number and Telephone Number—Please affix the top label from the cover of the taxpayer's Kentucky individual income tax packet in the name and address block. If the address information is incorrect, draw a line through the incorrect information and print the correct information. If the name or Social Security number is incorrect, do not use the label. If the mailing label is not available, print or type the data in the appropriate blocks. Please enter the daytime telephone number.

Note: The address on the label must match the address on the electronically filed return.

PART I—TAX RETURN INFORMATION

Enter the required data from the Kentucky tax return. Lines 1 through 4 and either Line 5 or 6 must be entered.

Attachments—Attach the Kentucky copy of Forms W-2, W-2G and 1099-R where indicated on the front of this form. Also attach any schedules explaining "Other" adjustments on the reverse of Form 740 and any documents with required signatures.

Payment of Balance Due—Balance due returns received prior to April 1, 1999, will be issued a payment coupon by the Cabinet. However, taxpayers wishing to submit their payments prior to receipt of the payment coupon or who file electronically after April 1, 1999, should submit their payments using Form 740-V, Kentucky Electronic Payment Voucher. Penalty and interest will begin accruing on any tax due returns that have not been paid by April 15, 1999.

PART II—DIRECT DEPOSIT OF REFUND

Taxpayers can elect to have their refund directly deposited by completing Part II. Taxpayers can choose direct deposit for the Kentucky income tax refund regardless of their choice for federal purposes.

Routing Transit Number (RTN)—The RTN must contain nine digits and begin with the numbers 01 through 12 or 21 through 32. If this information is not correct, the direct deposit request will be rejected and a check will be issued.

Depositor Account Number (DAN)—The DAN can contain up to 17 alphanumeric characters including hyphens. Spaces and special characters should be omitted. Leave any unused boxes blank.

Taxpayers must provide proof of account ownership to be eligible for direct deposit. Acceptable proof of account ownership is a check, form, report or other statement generated by the financial institution that has the taxpayer's name, RTN of the financial institution and the depositor account number preprinted on it.

For accounts that are payable through a financial institution other than the one at which the account is located, the taxpayer must provide a document, such as an account statement or account identification card, showing the RTN of the bank or institution where the account is located. A deposit slip should not be used to verify the RTN and account number because it can contain internal routing numbers that are not part of the RTN.

If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for direct deposit (electronic funds transfer).

Note: Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution including credit unions.

The account designated to receive the direct deposit must be in the taxpayer's name. If the taxpayer's filing status on the return is married filing a joint return or combined return, the account can be in either or both spouses' names. If the filing status is married filing separate returns, the account can be in taxpayer's name or it can be a joint account in both spouses' names.

Note: The account cannot include the name of any other person unless the taxpayer's filing status on the return is married filing a joint return or combined return or married filing separate returns and the taxpayer's spouse is the other name listed on the account.

Some financial institutions do not permit the deposit of a joint refund into an individual account. The Kentucky Revenue Cabinet is not responsible when a financial institution refuses a direct deposit for this reason.

PART III—DECLARATION OF TAXPAYER

An electronic return is not considered true, accurate and complete until the Kentucky Revenue Cabinet receives a corresponding Form 8453-K.

The taxpayer must sign and date Form 8453-K after it has been completed to verify that the information is correct and that he/she agrees with the information on the completed tax return.

EROs and tax preparers are prohibited from obtaining taxpayer signatures on blank or incomplete Forms 8453-K.

When an error is corrected after the taxpayer has signed Form 8453-K, and the corrected Kentucky taxable income varies by more than \$26 or the corrected refund or balance due varies by more than \$7, a new Form 8453-K must be completed for taxpayer signature.

PART IV—DECLARATION AND SIGNATURE OF ERO AND PAID PREPARER

ERO Section—The ERO must complete, sign and date the ERO Declaration. An ERO who is also the paid preparer must check the paid preparer box, but is not required to complete or sign the Paid Preparer Section.

Paid Preparer Section—A paid preparer who is not the ERO must complete, sign and date the Paid Preparer Declaration.

If the ERO cannot obtain the paid preparer's signature on Form 8453-K, he/she should attach a copy of the tax return with the paid preparer's signature to Form 8453-K before mailing it to the Kentucky Revenue Cabinet.

Taxpayer Copy—The ERO must provide the taxpayer a copy of the completed Form 8453-K and all other information to be filed with the Kentucky Revenue Cabinet.